

**TOWN OF ARLINGTON  
MASSACHUSETTS**

**SPECIAL EDUCATION RESERVE FUND**

**SUPPLEMENTAL REPORT  
OF THE  
BOARD OF SELECTMEN**

**SUPPLEMENTAL VOTE & COMMENT OF THE BOARD OF SELECTMEN: ARTICLE 27**

**ARTICLE 27                    ACCEPTANCE OF LEGISLATION/SPECIAL EDUCATION  
RESERVE FUND**

**VOTED:** That the Town does hereby adopt provisions of Chapter 218 of the Acts of 2016 (“An Act Modernizing Municipal Finance and Government”), Section 24 regarding the authorization to establish reserve fund to pay without further appropriation, for unanticipated or unbudgeted costs of special education, out-of-district tuition, or transportation as provided in G.L. c. 40; such adoption shall be effective upon acceptance.

**(5-0)**

**COMMENT:** Acceptance of this provision of the Massachusetts Municipal Modernization Act will allow Arlington Public Schools to more efficiently and effectively address the often unpredictable costs of special education through establishment of a new reserve fund. The Town and APS presently attempt to manage these costs through a Special Education Stabilization Fund, which requires Town Meeting action to fulfill the School District’s special education obligations in any given school year. By accepting this provision, a similar fund would be created and used, but available funds could be accessed throughout the year via separate majority approval votes of the School Committee and the Board of Selectmen, which would eliminate considerable uncertainty in the School District’s budgeting process. It should be emphasized that a Town Meeting vote is still required to appropriate money into the reserve fund and further, that the balance of such a fund may not exceed 2% of the annual net school spending of the School District. Moreover, a majority of the School Committee must approve the initial establishment of the reserve.